Notice: This document is a translation of the original Japanese document and is only for reference purposes. In the event of any discrepancy between this translated document and the original Japanese document, the latter shall prevail.

To whom it may concern

| Company name | Japan Best Rescue System Co., Ltd. |
| :--- | :--- |
| Representative | Representative Director |
|  | Mr. Nobuhiro Sakakibara |
|  | Stock code:2453 |
|  | Prime market, Tokyo Stock Exchange |
|  | Premier market, Nagoya Stock Exchange |
| Inquiry | Director \& Executive Officer |
|  | Mr. Mitsuhiro Wakatsuki |

## Notice Regarding Dividends of Surpluses

We shall hereby inform you that we shall submit the proposal on dividend of surplus based on the record date of September 30, 2022, which we resolved at the board of directors meeting held on today, to the 26th annual general meeting for shareholders which is scheduled to be held on December 22, 2022.

1. Details of Dividend

|  | Amount | Most recent forecast on <br> dividend (announced on <br> November 4, 2022) | Results for the previous <br> fiscal year <br> (dividend for the fiscal year <br> ended September 2021) |
| :--- | :---: | :---: | :---: |
| Record date | September 30, 2022 | Same as left | September 30, 2021 |
| Dividends per share | JPY 9.00 | Same as left | JPY 9.00 |
| Total dividends | JPY 300 million | - | JPY 305 million |
| Effective date | December 23, 2022 | - | December 27, 2021 |
| Dividend resource | Retained earnings | - | Retained earnings |

## 2. Background

Our company shall regard shareholders return as the most important issue in corporate management and have the basic policy of dividend to pay dividend at a rough indication of $50 \%$ payout ratio on stable and continuous basis while securing internal reserves necessary for future business expansion and strengthening financial standing.

Based on this policy, after a comprehensive consideration of the appropriate level of internal reserves required for sustained growth, we shall pay JPY 9.00 per share as the dividend for the fiscal year ended September 2022 in line with the latest dividend forecast.

